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Attorneys for Petitioner
Keijiro Kimura, Deputy Trustee in
Bankruptcy of SPORTS SHINKO
KABUSHIKI KAISHA

UNITED STATES BANKRUPTCY COURT FOR THE
DISTRICT OF HAWAII

In re:) AN NO. 02-04131
)
) SPORTS SHINKO KABUSHIKI) ORDER GRANTING PETITION
) KAISHA, a Japan corporation,) TO COMMENCE CASE
)
) Debtor.) ANCILLARY TO FOREIGN
)
)
)

**U.S.C. § 304, FILED
NOVEMBER 25, 2002**

218018-1/6850-3

CERTIFIED as a true copy of the document on file at the
United States Bankruptcy Court, District of Hawaii.
Michael B. Dowling, Clerk of Court

By: X Cheen 11
Deputy Clerk
Date: NOV 07 2006 No of pages: 4

EXHIBIT 3

**ORDER GRANTING PETITION TO COMMENCE CASE
ANCILLARY TO FOREIGN PROCEEDING UNDER 11 U.S.C.
§ 304, FILED NOVEMBER 25, 2002**

The Court, having considered the Petition to Commence Case Ancillary to Foreign Proceeding under 11 U.S.C. § 304 filed herein on November 25, 2002, the Memorandum of Law in Support of Petition, and the declarations and exhibits attached thereto, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

1. The Petition is GRANTED; and
2. Any persons or entities in possession, custody, or
[Sports Shincho Kabushiki Kaisha, a Japan corporation,
also known as Sports Shincho Co., Ltd.]
control of information pertaining to SS Japan and its direct and
indirect United States subsidiaries shall preserve and submit the
information to Petitioner and/or his designees in response to
subpoenas;
3. Petitioner is authorized to conduct discovery under
Bankruptcy Rule 2004; and
4. Pursuant to the Courts' Order of January 16, 2003,
Petitioner may hereafter, by *ex parte* motion, seek leave to amend

his Petition to seek legal and/or equitable relief which may be appropriate to marshal assets or otherwise promote an economical and expeditious reorganization of the Debtor.

DATED: Honolulu, Hawai'i, FEB 11 2003 2003.


United States Bankruptcy Judge

In re Sports Shinko Kabushiki Kaisha, AN No. 02-04131, United States Bankruptcy Court,
District of Hawaii; **ORDER GRANTING PETITION TO COMMENCE CASE ANCILLARY TO
FOREIGN PROCEEDING UNDER 11 U.S.C. § 304, FILED NOVEMBER 25, 2002**

Office of the U.S. Trustee

Paul Alston, Esq.
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CERTIFICATION OF SERVICE
I HEREBY CERTIFY THAT THE ATTACHED
ORDER/JUDGMENT WAS MAILED ON
11/16/06 TO THE ABOVE
NAMED PARTIES IN INTEREST.



DEPUTY CLERK